

# SHARED PARENTING CHILD SUPPORT OBLIGATION WORKSHEET

This worksheet is to be used when each parent provides a suitable home for the child, the court order allows the child to spend at least 120 days in a calendar year in each home, and both parents have agreed in writing to share the duties, responsibilities and expenses of parenting, including any expenses for the child's education, recreation and entertainment activities. Federal Income Tax (FIT) deductions are based on one withholding allowance for a single taxpayer (see attached page for amount to use). For unemployed or less than minimum wage, use \$893.00 for Gross Income. If disabled, use actual amount of benefits. All amounts listed must be **MONTHLY**.

## South Dakota Child Support Shared Responsibility Worksheet

		A. Mother	B. Father	C. Combined
1	MONTHLY GROSS INCOME			
	a. Minus Fed Income Tax (1 withholding allowance)			
	b. Minus Social Security & Medicare			
	c. Minus Retirement Contributions			
	d. Minus Other Support Order Payments			
	e. Plus/Minus Spousal Support Payments			
	f. Plus/Minus Other			
2	Monthly Net Income (Result of lines 1a thru 1f)			
3	Percentage Share of Net Income (Line 2 divided by Line 2C for each parent)			100%
4	Number of Children to be Supported in this Action			
5	Basic Combined Obligation (2C Amt. from schedule)			
6	Shared Responsibility Combined Obligation (5C x 1.5)			
7	Each Parent's Share (Line 6C x each parent's Line 3)			
8	Days With Each Parent (must total 365)			365
9	Percentage With Each Parent (Line 8 divided by 365)			100%
10	Each Parent's Basic Obligation (Column A = 7A x 9B. Column B = 7B x 9A)			
11	Base Shared Responsibility Obligation (Subtract the smaller amount on Line 10 from the larger amount. Enter difference for parent with the larger amount. Enter 0 for parent with the smaller amount.)			
12	Additional Costs Paid by Each Parent			
	a. Work/Job Search/Training/Education Related Child Care Costs Minus Federal Tax Credit			
	b. Health Insurance Costs (Children's Portion)			
	c. Other Add-ons/Deducts			
13	Total Additional Costs to Apportion (Line 12a+b+c)			
14	Each Parent's Share of Apportioned Costs Line 13C x Line 3 for each parent)			
15	Each Parent's Net Share of Additional Expenses (Line 14 minus Line 13, if negative amount enter \$0)			
16	Amount Transferred for Additional Expenses (Subtract smaller amount on Line 16 from the larger amount. Parent with the larger amount owes the other parent the difference)			

17	Total Amount Transferred (Line 11 + Line 16 for each parent)			
18	Guidelines Child Support Order  (Subtract smaller amount on Line 17 from the larger amount. Parent with the larger amount owes the other parent the difference)			
19	Deviations: Amount +/- for each parent Reasons:			
20	RECOMMENDED CHILD SUPPORT ORDER (Line 18 - larger amount minus smaller amount, plus/minus Deviations from Line 19. Parent with the larger amount owes the difference)			

**Federal Income Tax Table**  
**For Single Persons with 1 Withholding Allowance**  
**For Wages Paid in 2007**

If the wages are:

At Least	But Less Than	Amount of Income Tax to Withhold
\$0	500	0
500	520	1
520	540	3
540	560	5
560	580	7
580	600	9
600	640	12
640	680	16
680	720	20
720	760	24
760	800	28
800	840	32
840	880	36
880	920	40
920	960	44
960	1000	48
1000	1040	52
1040	1080	56
1080	1120	60
1120	1160	64
1160	1200	70
1200	1240	76
1240	1280	82
1280	1320	88
1320	1360	94
1360	1400	100
1400	1440	106
1440	1480	112
1480	1520	118
1520	1560	124
1560	1600	130
1600	1640	136
1640	1680	142
1680	1720	148
1720	1760	154
1760	1800	160
1800	1840	166

If the wages are:

At Least	But Less Than	Amount of Income Tax to Withhold
1840	1880	172
1880	1920	178
1920	1960	184
1960	2000	190
2000	2040	196
2040	2080	202
2080	2120	208
2120	2160	214
2160	2200	220
2200	2240	226
2240	2280	232
2280	2320	238
2320	2360	244
2360	2400	250
2400	2440	256
2440	2480	262
2480	2520	268
2520	2560	274
2560	2600	280
2600	2640	286
2640	2680	292
2680	2720	298
2720	2760	304
2760	2800	310
2800	2840	316
2840	2880	322
2880	2920	328
2920	2960	334
2960	3000	340
3000	3040	346
3040	3080	352
3080	3120	361
3120	3160	371
3160	3200	381
3200	3240	391
3240	3280	401
3280	3320	411

If the wages are:

At Least	But Less Than	Amount of Income Tax to Withhold
3320	3360	421
3360	3400	431
3400	3440	441
3440	3480	451
3480	3520	461
3520	3560	471
3560	3600	481
3600	3640	491
3640	3680	501
3680	3720	511
3720	3760	521
3760	3800	531
3800	3840	541
3840	3880	551
3880	3920	561
3920	3960	571
3960	4000	581
4000	4040	591
4040	4080	601
4080	4120	611
4120	4160	621
4160	4200	631
4200	4240	641
4240	4280	651
4280	4320	661
4320	4360	671
4360	4400	681
4400	4440	691
4440	4480	701
4480	4520	711
4520	4560	721
4560	4600	731
4600	4640	741
4640	4680	751
4680	4720	761
4720	4760	771
4760	4800	781